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UNITED STATES  
TIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

OMB APPROVAL  
OMB Number: 3235-0123  
Expires: January 31, 2007  
Estimated average burden  
hours per response..... 12.00

**ANNUAL AUDITED REPORT  
FORM X-17A-5  
PART III**

SEC FILE NUMBER  
8-09877

FACING PAGE

**Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**

REPORT FOR THE PERIOD BEGINNING 01/01/2006 AND ENDING 12/31/2006  
MM/DD/YY MM/DD/YY

**A. REGISTRANT IDENTIFICATION**

NAME OF BROKER-DEALER: Allen + Company of Florida Inc OFFICIAL USE ONLY  
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
FIRM I.D. NO.

1401 South Florida Avenue

(No. and Street)

Lakeland,

(City)

Florida

(State)

33803

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Ralph C. Allen863-688-9000

(Area Code - Telephone Number)

**B. ACCOUNTANT IDENTIFICATION****PROCESSED**

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

**MAR 19 2007**Carter, Belcourt & Atkinson, P.A.

(Name - if individual, state last, first, middle name)

**THOMSON  
FINANCIAL**331 South Florida Avenue, 4th Floor, Lakeland,

(Address)

(City)

FL

(State)

33801

(Zip Code)

CHECK ONE:

☒ Certified Public Accountant☐ Public Accountant☐ Accountant not resident in United States or any of its possessions.

SECURITIES AND EXCHANGE COMMISSION  
**RECEIVED**  
FEB 28 2007  
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AND  
EXAMINATIONS  
02

**FOR OFFICIAL USE ONLY**

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

Potential persons who are to respond to the collection of  
information contained in this form are not required to respond  
unless the form displays a currently valid OMB control number.

AB  
3/17

## OATH OR AFFIRMATION

I, Ralph C. Allen, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Allen & Company of Florida, Inc., as of December 31, 20 06, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

\_\_\_\_\_

\_\_\_\_\_

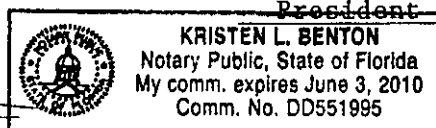
\_\_\_\_\_

Ralph C. Allen  
Signature

President

Title

Kristen L. Benton  
Notary Public



This report \*\* contains (check all applicable boxes):

- ☒ (a) Facing Page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Changes in Financial Condition.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- ☒ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital.
- ☒ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☒ (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- ☒ (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☐ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**\*\*For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).**

**FORM  
X-17A-5****FOCUS REPORT**

(Financial and Operational Combined Uniform Single Report)

**Part IIA Quarterly 17a-5(a)**

INFORMATION REQUIRED OF BROKERS AND DEALERS PURSUANT TO RULE 17

**COVER**

Select a filing method:

Basic ☒ Alternate ☐ [0011]Name of Broker Dealer: ALLEN & COMPANY OF FLORIDA, IN  
[0013]SEC File Number: 8- 9877  
[0014]Address of Principal Place of Business: 1401 SOUTH FLORIDA AVENUE  
[0020]Firm ID: 25  
[0015]LAKELAND FL 33803  
[0021] [0022] [0023]For Period Beginning 10/01/2006 And Ending 12/31/2006  
[0024] [0025]

Name and telephone number of person to contact in regard to this report:

Name: CHERYL S. KILGORE Phone: 863-616-6036  
[0030] [0031]

Name(s) of subsidiaries or affiliates consolidated in this report:

Name: None Phone: \_\_\_\_\_  
[0032] [0033]Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
[0034] [0035]Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
[0036] [0037]Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
[0038] [0039]Does respondent carry its own customer accounts? Yes ☐ [0040] No ☒ [0041]Check here if respondent is filing an audited report ☒ [0042]

**ASSETS**Consolidated ☒ [0198] Unconsolidated ☐ [0199]

|  | <b>Allowable</b> | <b>Non-Allowable</b> | <b>Total</b>   |
|--|------------------|----------------------|----------------|
|  | <u>923,768</u>   |                      | <u>923,768</u> |
| 1. Cash  | [0200]           |                      | [0750]         |
| 2. Receivables from brokers or dealers:  |                  |                      |                |
| A. Clearance account   | <u>384,835</u>   |                      |                |
|  | [0295]           |                      |                |
| B. Other   | <u>71,873</u>    |                      | <u>456,708</u> |
|  | [0300]           | [0550]               | [0810]         |
| 3. Receivables from non-customers  | <u></u>          | <u>2,727</u>         | <u>2,727</u>   |
|  | [0355]           | [0600]               | [0830]         |
| 4. Securities and spot commodities owned, at market value:   |                  |                      |                |
| A. Exempted securities   | <u></u>          |                      |                |
|  | [0418]           |                      |                |
| B. Debt securities   | <u>200,000</u>   |                      |                |
|  | [0419]           |                      |                |
| C. Options   | <u></u>          |                      |                |
|  | [0420]           |                      |                |
| D. Other securities  | <u>404,217</u>   |                      |                |
|  | [0424]           |                      |                |
| E. Spot commodities  | <u></u>          |                      | <u>604,217</u> |
|  | [0430]           |                      | [0850]         |
| 5. Securities and/or other investments not readily marketable:   |                  |                      |                |
| A. At cost   | <u></u>          |                      |                |
|  | [0130]           |                      |                |
| B. At estimated fair value   | <u></u>          |                      | <u>0</u>       |
|  | [0440]           | [0610]               | [0860]         |
| 6. Securities borrowed under subordination agreements and partners' individual and capital securities accounts, at market value: | <u></u>          |                      | <u>0</u>       |
|  | [0460]           | [0630]               | [0880]         |
| A. Exempted securities   | <u></u>          |                      |                |
|  | [0150]           |                      |                |
| B. Other securities  | <u></u>          |                      |                |
|  | [0160]           |                      |                |

|     |  |  |  |  |
|-----|--|--|--|--|
| 7.  | Secured demand notes<br>market value of collateral:  | <u>                    </u><br>[0470]              | <u>                    </u><br>[0640]            | <u>                    </u><br>0<br>[0890]         |
|     | <b>A. Exempted<br/>securities</b>  |  |  |  |
|     | <u>                    </u><br>[0170]  |  |  |  |
|     | <b>B. Other securities</b>   |  |  |  |
|     | <u>                    </u><br>[0180]  |  |  |  |
| 8.  | Memberships in<br>exchanges:   |  |  |  |
|     | <b>A. Owned, at<br/>market</b>   |  |  |  |
|     | <u>                    </u><br>[0190]  |  |  |  |
|     | <b>B. Owned, at cost</b>   |  | <u>                    </u><br>[0650]            |  |
|     | <b>C. Contributed for<br/>use of the<br/>company, at<br/>market value</b>  |  | <u>                    </u><br>[0660]            | <u>                    </u><br>0<br>[0900]         |
| 9.  | Investment in and<br>receivables from affiliates,<br>subsidiaries and<br>associated partnerships   | <u>                    </u><br>[0480]              | <u>                    </u><br>[0670]            | <u>                    </u><br>0<br>[0910]         |
| 10. | Property, furniture,<br>equipment, leasehold<br>improvements and rights<br>under lease agreements,<br>at cost-net of accumulated<br>depreciation and<br>amortization | <u>                    </u><br>[0490]              | <u>                    </u><br>373,951<br>[0680] | <u>                    </u><br>373,951<br>[0920]   |
| 11. | Other assets   | <u>                    </u><br>314,823<br>[0535]   | <u>                    </u><br>71,030<br>[0735]  | <u>                    </u><br>385,853<br>[0930]   |
| 12. | <b>TOTAL ASSETS</b>  | <u>                    </u><br>2,299,516<br>[0540] | <u>                    </u><br>447,708<br>[0740] | <u>                    </u><br>2,747,224<br>[0940] |

**LIABILITIES AND OWNERSHIP EQUITY**

| <b>Liabilities</b>   | <b>A.I. Liabilities</b> | <b>Non-A.I. Liabilities</b> | <b>Total</b>      |
|--|-------------------------|-----------------------------|-------------------|
|  |                         |                             | 0                 |
| 13. Bank loans payable   | [1045]                  | [1255]                      | [1470]            |
| 14. Payable to brokers or dealers:   |                         |                             | 0                 |
| <b>A. Clearance account</b>  | [1114]                  | [1315]                      | [1560]            |
|  | 362,724                 |                             | 362,724           |
| <b>B. Other</b>  | [1115]                  | [1305]                      | [1540]            |
|  | 32,237                  |                             | 32,237            |
| 15. Payable to non-customers   | [1155]                  | [1355]                      | [1610]            |
| 16. Securities sold not yet purchased,<br>at market value                                |                         | [1360]                      | [1620]            |
| 17. Accounts payable, accrued<br>liabilities, expenses and other                         | 404,183<br>[1205]       | [1385]                      | 404,183<br>[1685] |
| 18. Notes and mortgages payable:   |                         |                             | 0                 |
| <b>A. Unsecured</b>  | [1210]                  |                             | [1690]            |
|  |                         |                             | 0                 |
| <b>B. Secured</b>  | [1211]                  | [1390]                      | [1700]            |
| 19. Liabilities subordinated to claims<br>of general creditors:                          |                         |                             | 0                 |
| <b>A. Cash borrowings:</b>   |                         | [1400]                      | [1710]            |
| 1. from outsiders  |                         |                             |                   |
|  | [0970]                  |                             |                   |
| 2. Includes equity subordination<br>(15c3-1(d)) of                                       |                         |                             |                   |
|  | [0980]                  |                             |                   |
| <b>B. Securities borrowings,<br/>        at market value:</b>                            |                         | [1410]                      | [1720]            |
| from outsiders   |                         |                             |                   |
|  | [0990]                  |                             |                   |
| <b>C. Pursuant to secured<br/>        demand note collateral<br/>        agreements:</b> |                         | [1420]                      | [1730]            |
| 1. from outsiders  |                         |                             |                   |

[1000]

2. Includes equity subordination (15c3-1(d)) of

[1010]

|     |  |           |        |           |
|-----|--|-----------|--------|-----------|
| D.  | Exchange memberships contributed for use of company, at market value |           |        | 0         |
|     |  |           | [1430] | [1740]    |
| E.  | Accounts and other borrowings not qualified for net capital purposes | 374,978   |        | 374,978   |
|     |  | [1220]    | [1440] | [1750]    |
| 20. | TOTAL LIABILITIES  | 1,174,122 | 0      | 1,174,122 |
|     |  | [1230]    | [1450] | [1760]    |

## Ownership Equity

|  | Total     |
|--|-----------|
| 21. Sole proprietorship                    | [1770]    |
| 22. Partnership (limited partners [1020] ) | [1780]    |
| 23. Corporations:                          |           |
| A. Preferred stock                         | [1791]    |
| B. Common stock                            | 83,450    |
| C. Additional paid-in capital              | [1792]    |
| D. Retained earnings                       | 642,664   |
| E. Total                                   | [1793]    |
| F. Less capital stock in treasury          | 846,988   |
| 24. TOTAL OWNERSHIP EQUITY                 | [1794]    |
| 25. TOTAL LIABILITIES AND OWNERSHIP EQUITY | 1,573,102 |
|  | [1795]    |
|  | [1796]    |
|  | 1,573,102 |
|  | [1800]    |
|  | 2,747,224 |
|  | [1810]    |

**STATEMENT OF INCOME (LOSS)**Period Beginning 10/01/2006  
[3932]Period Ending 12/31/2006  
[3933]Number of months 3  
[3931]**REVENUE**

## 1. Commissions:

|   |         |
|---|---------|
| a. Commissions on transactions in exchange listed equity securities executed on an exchange | 227,328 |
|   | [3935]  |
| b. Commissions on listed option transactions  | 16,210  |
|   | [3938]  |
| c. All other securities commissions   | 12,355  |
|   | [3939]  |
| d. Total securities commissions   | 255,893 |
|   | [3940]  |

## 2. Gains or losses on firm securities trading accounts

|  |        |
|--|--------|
| a. From market making in options on a national securities exchange |        |
|  | [3945] |
| b. From all other trading  |        |
|  | [3949] |
| c. Total gain (loss)   | 0      |
|  | [3950] |

12,667

## 3. Gains or losses on firm securities investment accounts

[3952]

## 4. Profit (loss) from underwriting and selling groups

[3955]

## 5. Revenue from sale of investment company shares

1,892,189

[3970]

## 6. Commodities revenue

[3990]

476,969

## 7. Fees for account supervision, investment advisory and administrative services

[3975]

181,298

## 8. Other revenue

[3995]

2,819,016

## 9. Total revenue

[4030]

**EXPENSES**

## 10. Salaries and other employment costs for general partners and voting stockholder officers

[4120]

1,961,193

## 11. Other employee compensation and benefits

[4115]

65,546

## 12. Commissions paid to other broker-dealers

[4140]

## 13. Interest expense

[4075]

## a. Includes interest on accounts subject to subordination agreements

[4070]

22,148

## 14. Regulatory fees and expenses

[4195]

396,866

## 15. Other expenses

[4100]

2,445,753

## 16. Total expenses



[4200]

**NET INCOME**

|   |                |
|---|----------------|
| 17. Net Income(loss) before Federal Income taxes and items below (Item 9 less Item 16)              | <u>373,263</u> |
|   | [4210]         |
| 18. Provision for Federal Income taxes (for parent only)  | <u></u>        |
|   | [4220]         |
| 19. Equity in earnings (losses) of unconsolidated subsidiaries not included above                   | <u></u>        |
|   | [4222]         |
| a. After Federal income taxes of  | <u></u>        |
|   | [4238]         |
| 20. Extraordinary gains (losses)  | <u></u>        |
|   | [4224]         |
| a. After Federal income taxes of  | <u></u>        |
|   | [4239]         |
| 21. Cumulative effect of changes in accounting principles   | <u>-2,498</u>  |
|   | [4225]         |
| 22. Net income (loss) after Federal income taxes and extraordinary items                            | <u>370,765</u> |
|   | [4230]         |
| <b>MONTHLY INCOME</b>   |                |
| 23. Income (current monthly only) before provision for Federal income taxes and extraordinary items | <u>2,147</u>   |
|   | [4211]         |

**EXEMPTIVE PROVISIONS**

25. If an exemption from Rule 15c3-3 is claimed, identify below the section upon which such exemption is based

A. (k)

(1)–Limited business (mutual funds and/or variable annuities only)

☐ [4550]

B. (k)

(2)(i)–"Special Account for the Exclusive Benefit of customers" maintained

☒ [4560]

C. (k)

(2)(ii)–All customer transactions cleared through another broker-dealer on a fully disclosed basis. Name of clearing firm(s)

☒ [4570]

Clearing Firm SEC#s

Name

Product Code

8- 35158

FIRST CLEARING, LLC

A11 [4335B]

[4335A]

[4335A2]

8- \_\_\_\_\_

[4335D]

[4335C]

[4335C2]

8- \_\_\_\_\_

[4335F]

[4335E]

[4335E2]

8- \_\_\_\_\_

[4335H]

[4335G]

[4335G2]

8- \_\_\_\_\_

[4335J]

[4335I]

[4335I2]

D. (k)

(3)–Exempted by order of the Commission

☐ [4580]

**COMPUTATION OF NET CAPITAL**

|    |  |                |                  |          |
|----|--|----------------|------------------|----------|
| 1. | Total ownership equity from Statement of Financial Condition                                       |                | <u>1,573,102</u> |          |
|    |  |                | [3480]           |          |
| 2. | Deduct ownership equity not allowable for Net Capital  |                | <u></u>          | [3490]   |
|    |  |                | <u>1,573,102</u> |          |
| 3. | Total ownership equity qualified for Net Capital   |                |                  | [3500]   |
| 4. | Add:   |                |                  |          |
|    | A. Liabilities subordinated to claims of general creditors allowable in computation of net capital |                | <u>0</u>         | [3520]   |
|    | B. Other (deductions) or allowable credits (List)  |                |                  |          |
|    |  | <u></u>        | <u></u>          |          |
|    |  | [3525A]        | [3525B]          |          |
|    |  | <u></u>        | <u></u>          |          |
|    |  | [3525C]        | [3525D]          |          |
|    |  | <u></u>        | <u></u>          |          |
|    |  | [3525E]        | [3525F]          | <u>0</u> |
|    |  |                |                  | [3525]   |
| 5. | Total capital and allowable subordinated liabilities   |                | <u>1,573,102</u> | [3530]   |
| 6. | Deductions and/or charges:   |                |                  |          |
|    | A. Total nonallowable assets from Statement of Financial Condition (Notes B and C)                 | <u>447,708</u> |                  | [3540]   |
|    | B. Secured demand note deficiency  | <u></u>        |                  | [3590]   |
|    | C. Commodity futures contracts and spot commodities - proprietary capital charges                  | <u></u>        |                  | [3600]   |
|    | D. Other deductions and/or charges   | <u></u>        | <u>-447,708</u>  | [3610]   |
|    |  |                |                  | [3620]   |
| 7. | Other additions and/or credits (List)  |                |                  |          |
|    |  | <u></u>        | <u></u>          |          |
|    |  | [3630A]        | [3630B]          |          |
|    |  | <u></u>        | <u></u>          |          |
|    |  | [3630C]        | [3630D]          |          |
|    |  | <u></u>        | <u></u>          |          |
|    |  | [3630E]        | [3630F]          | <u>0</u> |
|    |  |                |                  | [3630]   |
| 8. | Net capital before haircuts on securities positions  |                | <u>1,125,394</u> | [3640]   |
| 9. | Haircuts on securities (computed, where applicable, pursuant to 15c3-1(f)):                        |                |                  |          |
|    | A. Contractual securities commitments  | <u></u>        |                  | [3660]   |
|    | B. Subordinated securities borrowings  | <u></u>        |                  | [3670]   |
|    | C. Trading and investment securities:  |                |                  |          |

|                        |         |         |           |
|------------------------|---------|---------|-----------|
| 1. Exempted securities |         | [3735]  |           |
|                        | 14,000  |         |           |
| 2. Debt securities     |         | [3733]  |           |
| 3. Options             |         | [3730]  |           |
|                        | 71,932  |         |           |
| 4. Other securities    |         | [3734]  |           |
| D. Undue Concentration |         | [3650]  |           |
| E. Other (List)        |         |         |           |
|                        | [3736A] | [3736B] |           |
|                        | [3736C] | [3736D] |           |
|                        | [3736E] | [3736F] |           |
|                        | 0       |         | -85,932   |
|                        | [3736]  |         | [3740]    |
| 10. Net Capital        |         |         | 1,039,462 |
|                        |         |         | [3750]    |

### COMPUTATION OF BASIC NET CAPITAL REQUIREMENT

#### Part A

|  |         |  |
|--|---------|--|
| 11. Minimum net capital required (6-2/3% of line 19)   | 78,274  |  |
|  | [3756]  |  |
| 12. Minimum dollar net capital requirement of reporting broker or dealer and minimum net capital requirement of subsidiaries computed in accordance with Note(A) | 250,000 |  |
|  | [3758]  |  |
| 13. Net capital requirement (greater of line 11 or 12)   | 250,000 |  |
|  | [3760]  |  |
| 14. Excess net capital (line 10 less 13)   | 789,462 |  |
|  | [3770]  |  |
| 15. Excess net capital at 1000% (line 10 less 10% of line 19)  | 922,049 |  |
|  | [3780]  |  |

### COMPUTATION OF AGGREGATE INDEBTEDNESS

|  |           |        |
|--|-----------|--------|
| 16. Total A.I. liabilities from Statement of Financial Condition                         | 1,174,122 |        |
|  | [3790]    |        |
| 17. Add:   |           |        |
| A. Drafts for immediate credit   |           | [3800] |
| B. Market value of securities borrowed for which no equivalent value is paid or credited |           | [3810] |
| C. Other unrecorded amounts (List)   |           |        |

|   |         |         |           |
|---|---------|---------|-----------|
|   | [3820A] | [3820B] |           |
|   | [3820C] | [3820D] |           |
|   | [3820E] | [3820F] |           |
|   |         | 0       | 0         |
|   |         | [3820]  | [3830]    |
| 19. Total aggregate indebtedness  |         |         | 1,174,122 |
|   |         |         | [3840]    |
| 20. Percentage of aggregate indebtedness to net capital (line 19 / line 10) |         | %       | 113       |
|   |         |         | [3850]    |

### OTHER RATIOS

|  |   |        |
|--|---|--------|
| 21. Percentage of debt to debt-equity total computed in accordance with Rule 15c3-1(d) | % | 0      |
|  |   | [3860] |

**SCHEDULED WITHDRAWALS**

Ownership Equity and Subordinated Liabilities maturing or proposed to be withdrawn within the next six months and accruals, (as defined below), which have not been deducted in the computation of Net Capital.

| Type of<br>Proposed<br>Withdrawal<br>or Accrual | Name of Lender or Contributor | Insider<br>or<br>Outsider | Amount to be Withdrawn<br>(cash amount and/or Net<br>Capital Value of<br>Securities) | Withdrawal or<br>Maturity Date<br>(MMDDYYYY) | Expect<br>to<br>Renew |
|---|-------------------------------|---------------------------|--|--|-----------------------|
| [4600]  |                               | [4601]                    | [4602]   | [4603]                                       | [4604] [4605]         |
| [4610]  |                               | [4611]                    | [4612]   | [4613]                                       | [4614] [4615]         |
| [4620]  |                               | [4621]                    | [4622]   | [4623]                                       | [4624] [4625]         |
| [4630]  |                               | [4631]                    | [4632]   | [4633]                                       | [4634] [4635]         |
| [4640]  |                               | [4641]                    | [4642]   | [4643]                                       | [4644] [4645]         |
| [4650]  |                               | [4651]                    | [4652]   | [4653]                                       | [4654] [4655]         |
| [4660]  |                               | [4661]                    | [4662]   | [4663]                                       | [4664] [4665]         |
| [4670]  |                               | [4671]                    | [4672]   | [4673]                                       | [4674] [4675]         |
| [4680]  |                               | [4681]                    | [4682]   | [4683]                                       | [4684] [4685]         |
| [4690]  |                               | [4691]                    | [4692]   | [4693]                                       | [4694] [4695]         |
| TOTAL   |                               |                           | 0  |  |                       |
|   |                               |                           | \$   |  |                       |

[4699]

Omit Pennies

**Instructions** Detail listing must include the total of items maturing during the six month period following the report date, regardless of whether or not the capital contribution is expected to be renewed. The schedule must also include proposed capital withdrawals scheduled within the six month period following the report date including the proposed redemption of stock and payments of liabilities secured by fixed assets (which are considered allowable assets in the capital computation pursuant to Rule 15c3-1(c)(2)(iv)), which could be required by the lender on demand or in less than six months.

| Withdrawal Code | Description                  |
|-----------------|------------------------------|
| 1               | Equity Capital               |
| 2               | Subordinated Liabilities     |
| 3               | Accruals                     |
| 4               | 15c3-1(c)(2)(iv) Liabilities |

**STATEMENT OF CHANGES**


---

**STATEMENT OF CHANGES IN OWNERSHIP EQUITY**  
(SOLE PROPRIETORSHIP, PARTNERSHIP OR CORPORATION)

|    |   |          |           |
|----|---|----------|-----------|
| 1. | Balance, beginning of period                      |          | 1,614,748 |
|    |   |          | [4240]    |
|    | A. Net income (loss)                              |          | 370,765   |
|    |   |          | [4250]    |
|    | B. Additions (includes non-conforming capital of  | [4262] ) | [4260]    |
|    | C. Deductions (includes non-conforming capital of | [4272] ) | -412,411  |
|    |   |          | [4270]    |
| 2. | Balance, end of period (From item 1800)           |          | 1,573,102 |
|    |   |          | [4290]    |

**STATEMENT OF CHANGES IN LIABILITIES SUBORDINATED  
TO CLAIMS OF GENERAL CREDITORS**

|    |   |  |        |
|----|---|--|--------|
| 3. | Balance, beginning of period            |  | [4300] |
|    | A. Increases                            |  | [4310] |
|    | B. Decreases                            |  | [4320] |
|    |   |  | 0      |
| 4. | Balance, end of period (From item 3520) |  | [4330] |

**FORM  
X-17A-5****FOCUS REPORT**

(Financial and Operational Combined Uniform Single Report)

**Schedule I**

INFORMATION REQUIRED OF BROKERS AND DEALERS PURSUANT TO RULE 17

Report for period beginning 01/01/2006 and ending 12/31/2006  
[8005] [8006]SEC File Number: 9877  
[8011]Firm ID: 251. Name of Broker Dealer: ALLEN & COMPANY OF FLORIDA, IN  
[8020]

2. Name(s) of broker-dealer(s) merging with respondent during reporting period:

|                   |              |
|-------------------|--------------|
| Name: <u>None</u> | Phone: _____ |
| [8053]            | [8057]       |
| Name: _____       | Phone: _____ |
| [8054]            | [8058]       |
| Name: _____       | Phone: _____ |
| [8055]            | [8059]       |
| Name: _____       | Phone: _____ |
| [8056]            | [8060]       |

3. Respondent conducts a securities business exclusively with registered broker-dealers: Yes ☐ No ☒ [8073]4. Respondent is registered as a specialist on a national securities exchange: Yes ☐ No ☒ [8074]

5. Respondent makes markets in the following securities:

|                            |  |
|----------------------------|--|
| (a) equity securities      | Yes <input type="radio"/> No <input checked="" type="radio"/> [8075] |
| (b) municipals             | Yes <input type="radio"/> No <input checked="" type="radio"/> [8076] |
| (c) other debt instruments | Yes <input type="radio"/> No <input checked="" type="radio"/> [8077] |

6. Respondent is registered solely as a municipal bond dealer: Yes ☐ No ☒ [8078]7. Respondent is an insurance company or an affiliate of an insurance company: Yes ☐ No ☒ [8079]8. Respondent carries its own public accounts: Yes ☐ No ☒ [8084]



(carrying firms filing X-17A-5 Part II only)

[8080]

[8081]

Yes ☐ No ☒ [8085]

□ (8086)

☐ [8087]


□ [8088]

☒ [8089]

☐ [8090]

[8091]

Yes ☐ No ☒ [8100]

 [8120]

 $\Gamma_2$  (8121)

$\square$  [8122]

[8123]

[8124]

[8125]

[8126]

[8129]

$$\begin{array}{r} 48 \\ \hline [8101] \end{array}$$
$$\begin{array}{r} 39 \\ \hline [8102] \end{array}$$
$$\begin{array}{r} 0 \\ \hline [8103] \end{array}$$

0  
-----  
[8104]

16. Number of respondent's public customer transactions:

Actual ☐ Estimate ☐

- (a) equity securities transactions effected on a national securities exchange [8107]
- (b) equity securities transactions effected other than on a national securities exchange [8108]
- (c) commodity, bond, option, and other transactions effected on or off a national securities exchange [8109]

17. Respondent is a member of the Securities Investor Protection Corporation Yes ☒ No ☐ [8111]

18. Number of branch offices operated by respondent 1 [8112]

19. Yes ☐ No ☒ [8130]

- (a) Respondent directly or indirectly controls, is controlled by, or is under common control with a U.S. bank

(b) Name of parent or affiliate [8131]

(c) Type of institution [8132]

20. Respondent is an affiliate or subsidiary of a foreign broker-dealer or bank Yes ☐ No ☒ [8113]21. Yes ☐ No ☒ [8114]

- (a) Respondent is a subsidiary of a registered broker-dealer

(b) Name of parent [8116]

22. Respondent is a subsidiary of a parent which is not a registered broker or dealer Yes ☒ No ☐ [8115]23. Respondent sends quarterly statements to customers pursuant to Rule 10b-10(b) in lieu of daily or immediate confirmations: Yes ☐ No ☒ [8117]

\* Required in any Schedule I filed for the calendar year 1978 and succeeding years.

24. Aggregate Dollar Amount of Non-Exempted OTC Sales of Exchange-Listed Securities Done by Respondent During the Reporting Period 0 [8118]

N.A.S.D. Miscellaneous Information

Annual Municipal Income 38,027 [8151]

***Financial Statements  
and Supplementary Information***

**ALLEN & COMPANY OF FLORIDA, INC.**

**Year Ended December 31, 2006**

**ALLEN & COMPANY OF FLORIDA, INC.**

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**INDEPENDENT AUDITORS' REPORT**

To the Stockholder of  
Allen & Company of Florida, Inc.

We have audited the accompanying statement of financial condition of Allen & Company of Florida, Inc. as of December 31, 2006, and the related statements of income, stockholder's equity and cash flows for the year then ended that you are filing pursuant to Rule 17a-5 under the Securities Exchange Act of 1934. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Allen & Company of Florida, Inc. at December 31, 2006, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Carter, Belcourt + Atkinson, P.A.*

Lakeland, Florida  
February 14, 2007

**ALLEN & COMPANY OF FLORIDA, INC.**  
**STATEMENT OF FINANCIAL CONDITION**  
**DECEMBER 31, 2006**

---

**ASSETS**

|  |                     |
|--|---------------------|
| Cash (Note 2)  | \$ 923,768          |
| Receivables:   |                     |
| Clearing organization  | 384,835             |
| Commissions receivable   | 71,873              |
| Employees  | 39,587              |
| Receivable from Allen & Company Mortgage Corporation   | 1,618               |
| Other  | 1,109               |
| Securities owned (Note 3):   |                     |
| Marketable, at market value  | 604,217             |
| Property and equipment, less accumulated depreciation (Note 4)                                   | 373,951             |
| Cash surrender value of life insurance (\$554,036 face value),<br>net of policy loans of \$3,864 | 314,823             |
| Prepaid expenses and other assets  | 31,443              |
|  | <u>\$ 2,747,224</u> |

**LIABILITIES AND STOCKHOLDER'S EQUITY**

**LIABILITIES:**

|  |            |
|--|------------|
| Accounts payable and accrued expenses            | \$ 436,114 |
| Payable to Allen & Company Financial Corporation | 654        |
| Commissions payable                              | 362,376    |
| Deferred compensation (Note 6)                   | 374,978    |

**TOTAL LIABILITIES**

1,174,122

**COMMITMENTS AND CONTINGENCIES**

(Notes 5, 7 and 9)

**STOCKHOLDER'S EQUITY:**

|   |         |
|---|---------|
| Class A common stock, \$.10 par, shares authorized,<br>1,500,000; issued and outstanding, 662,714 | 66,271  |
| Class B common stock, \$.10 par, shares authorized,<br>500,000; issued and outstanding, 171,792   | 17,179  |
| Additional paid-in capital  | 642,664 |
| Retained earnings   | 846,988 |

**TOTAL STOCKHOLDER'S EQUITY**

1,573,102

\$ 2,747,224

See accompanying notes to financial statements.

**ALLEN & COMPANY OF FLORIDA, INC.**

**STATEMENT OF INCOME**

**YEAR ENDED DECEMBER 31, 2006**

---

**REVENUES:**

|  |               |
|--|---------------|
| Commissions                                      | \$ 8,996,663  |
| Interest and dividends                           | 119,941       |
| Realized and unrealized gains on securities, net | 26,272        |
| Other  | <u>56,884</u> |

Total revenues 9,199,760

**EXPENSES:**

|   |                |
|---|----------------|
| Employee compensation and benefits (Note 6) | 6,206,866      |
| Clearance and exchange fees                 | 390,030        |
| Communications and data processing          | 49,598         |
| Occupancy (Notes 7 and 9)                   | 235,153        |
| Other                                       | <u>948,588</u> |

Total expenses 7,830,235

**NET INCOME**

\$ 1,369,525

See accompanying notes to financial statements.

**ALLEN & COMPANY OF FLORIDA, INC.**  
**STATEMENT OF STOCKHOLDER'S EQUITY**  
**YEAR ENDED DECEMBER 31, 2006**

|                          | <u>Common stock</u> |                  | <u>Additional</u> | <u>Retained</u>   |                     |
|--------------------------|---------------------|------------------|-------------------|-------------------|---------------------|
|                          | <u>Class A</u>      | <u>Class B</u>   | <u>paid-in</u>    | <u>earnings</u>   | <u>Total</u>        |
|                          |                     |                  | <u>capital</u>    |                   |                     |
| <b>BALANCE,</b>          |                     |                  |                   |                   |                     |
| <b>December 31, 2005</b> | \$ 66,271           | \$ 17,179        | \$ 642,664        | \$ 939,874        | \$ 1,665,988        |
| Dividend distribution    | -                   | -                | -                 | (1,462,411)       | (1,462,411)         |
| Net income               | -                   | -                | -                 | 1,369,525         | 1,369,525           |
| <b>BALANCE,</b>          |                     |                  |                   |                   |                     |
| <b>December 31, 2006</b> | <u>\$ 66,271</u>    | <u>\$ 17,179</u> | <u>\$ 642,664</u> | <u>\$ 846,988</u> | <u>\$ 1,573,102</u> |

See accompanying notes to financial statements.



**ALLEN & COMPANY OF FLORIDA, INC.**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED DECEMBER 31, 2006**

---

**CASH FLOWS FROM OPERATING ACTIVITIES:**

|  |              |
|--|--------------|
| Net income   | \$ 1,369,525 |
| Adjustments to reconcile net income to net cash<br>provided by operating activities: |              |
| Depreciation   | 78,995       |
| Decrease (increase) in:  |              |
| Receivables  | (59,974)     |
| Securities owned, net  | (45,128)     |
| Cash surrender value of life insurance   | (35,334)     |
| Prepaid expenses and other assets  | 35,511       |
| Increase in:   |              |
| Accounts payable and accrued expenses  | 198,836      |
| Commissions payable  | 155,792      |
| Deferred compensation  | 76,809       |
| Net cash provided by operating activities  | 1,775,032    |

**CASH FLOWS FROM INVESTING ACTIVITIES:**

|                        |          |
|------------------------|----------|
| Purchases of equipment | (30,886) |
|------------------------|----------|

**CASH FLOWS FROM FINANCING ACTIVITIES:**

|                                       |             |
|---------------------------------------|-------------|
| Net payable to related party          | 418         |
| Dividend distribution                 | (1,462,411) |
| Net cash used in financing activities | (1,461,993) |

**NET INCREASE IN CASH** 282,153

**CASH, beginning of year** 641,615

**CASH, end of year** \$ 923,768

See accompanying notes to financial statements.

**ALLEN & COMPANY OF FLORIDA, INC.**

**NOTES TO FINANCIAL STATEMENTS**

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BUSINESS ACTIVITY** - Allen & Company of Florida, Inc. (the Company) is a fully disclosed broker-dealer, acting for First Clearing Corporation, registered with the Securities and Exchange Commission (SEC) and the National Association of Securities Dealers (NASD). The Company is a wholly-owned subsidiary of Allen & Company Financial Corporation.

**MANAGEMENT ESTIMATES** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

**SECURITIES TRANSACTIONS** - Securities transactions and related commission revenues and expenses are recognized on the settlement date. The effect on the financial statements of recognition on the settlement date rather than the trade date is not significant.

**RECEIVABLES** - The Company grants credit to its clearing organization and other companies in the financial services industry that it does business with. The Company also routinely grants credit to its officers, employees and affiliated companies. An allowance for uncollectible accounts is estimated and recorded based on management's judgment. At December 31, 2006 all receivables are considered collectible and no allowance is required.

**PROPERTY AND EQUIPMENT** - Property and equipment are stated at cost. Depreciation is computed using either the straight-line or accelerated methods over the estimated useful lives of the assets.

**ADVERTISING** - Advertising costs are expensed as incurred. Total advertising expense was \$65,631 for the year ended December 31, 2006.

**INCOME TAXES** - The Company's income is included in the tax return of Allen & Company Financial Corporation. Allen & Company Financial Corporation has elected to be taxed as an S corporation, therefore, there is no tax liability to the Company.

**ALLEN & COMPANY OF FLORIDA, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**(Continued)**

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**NOTE 2 - CONCENTRATION OF CREDIT RISK**

The Company maintains cash deposits in excess of the \$100,000 limit insured by the Federal Deposit Insurance Corporation (FDIC). Statement of Financial Accounting Standards No. 105 identifies these items as a concentration of credit risk requiring disclosure, regardless of the degree of risk. Management believes the risk is managed by maintaining all deposits in high quality financial institutions.

**NOTE 3 - SECURITIES OWNED**

Marketable securities owned consist of trading and investment securities at market values, as follows:

|              |                   |
|--------------|-------------------|
| Mutual funds | <u>\$ 604,217</u> |
|--------------|-------------------|

**NOTE 4 - PROPERTY AND EQUIPMENT**

Major classes of property and equipment consist of:

|                         |                |
|-------------------------|----------------|
| Furniture and equipment | \$ 529,400     |
| Leasehold improvements  | 422,006        |
| Computer equipment      | <u>155,293</u> |

1,106,699

|                               |                |
|-------------------------------|----------------|
| Less accumulated depreciation | <u>732,748</u> |
|-------------------------------|----------------|

|                            |                   |
|----------------------------|-------------------|
| Net property and equipment | <u>\$ 373,951</u> |
|----------------------------|-------------------|

**NOTE 5 - COMMITMENTS AND CONTINGENCIES**

The Company is a guarantor on a \$500,000 line of credit obtained by a company under common ownership.

The Company self-insures its errors and omissions insurance (E&O) policy. There were no known claims outstanding at December 31, 2006. Any future claims will be expensed as incurred.

**ALLEN & COMPANY OF FLORIDA, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**(Continued)**

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**NOTE 6 - EMPLOYEE BENEFITS**

The Company sponsors a 401(k) savings plan covering all eligible employees. Employees may contribute up to 100 percent of their eligible compensation to the plan, subject to the limits of Section 401(k) of the Internal Revenue Code. The Company's matching contributions to the plan are equal to the lesser of 2.5 percent of the employee's salary or one-half of the employee's deferral up to a maximum of \$4,000 per year. The Company's contribution to the plan was \$82,350 for the year ended December 31, 2006.

The Company has a non-qualified deferred compensation agreement with an employee that provides for specified future payments beginning in 2009. The Company has recognized a liability of \$374,979 at December 31, 2006, representing the present value of the amount of future payments earned to date under the agreement discounted at 6 percent.

**NOTE 7 - LEASES**

The Company leases its Lakeland (Note 9) and Winter Haven, Florida offices, a vehicle, and various other office equipment under noncancellable operating leases.

Future minimum rental payments required under operating leases that have initial or remaining noncancellable terms in excess of one year are as follows:

|                          |                     |
|--------------------------|---------------------|
| Year ending December 31, |                     |
| 2007                     | \$ 226,973          |
| 2008                     | 214,081             |
| 2009                     | 212,472             |
| 2010                     | 212,915             |
| 2011                     | 212,346             |
| Thereafter               | 249,163             |
|                          | <u>\$ 1,327,950</u> |

Total rent expense recognized in the accompanying statement of income for the year ended December 31, 2006 was \$243,004.

**ALLEN & COMPANY OF FLORIDA, INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**(Concluded)**

---

**NOTE 8 - NET CAPITAL REQUIREMENTS**

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC Rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. At December 31, 2006, the Company had net capital of \$1,039,462. The required minimum net capital was \$250,000. The Company's net capital ratio was 1.13 at December 31, 2006.

**NOTE 9 - RELATED PARTY TRANSACTIONS**

The Company leases its Lakeland office from a partnership controlled by an officer of the Company. The lease is currently payable \$13,316 monthly, contains annual escalation provisions and expires in 2012 with a five year extension option. Rent expense related to the Lakeland office included in the accompanying statement of income was \$159,789 for the year ending December 31, 2006.

**SUPPLEMENTARY INFORMATION**

**INDEPENDENT AUDITORS' REPORT  
ON SUPPLEMENTARY INFORMATION REQUIRED BY  
RULE 17a-5 OF THE SECURITIES AND EXCHANGE COMMISSION**

To the Stockholder of  
Allen & Company of Florida, Inc.

We have audited the accompanying financial statements of Allen & Company of Florida, Inc. as of and for the year ended December 31, 2006, and have issued our report thereon dated February 1, 2007. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained in Schedules I, II and III is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by Rule 17a-5 under the Securities Exchange Act of 1934. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Carter, Belcourt & Atkinson, P.A.*

Lakeland, Florida  
February 14, 2007

ALLEN & COMPANY OF FLORIDA, INC.

SCHEDULE I  
COMPUTATION OF NET CAPITAL PURSUANT TO RULE 15c3-1

DECEMBER 31, 2006

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---

|   |                     |
|---|---------------------|
| Total ownership equity qualified for net capital    | \$ 1,573,102        |
| Deduct:   |                     |
| Non-allowable assets                                | <u>447,708</u>      |
| Net capital before haircuts on securities positions | 1,125,394           |
| Deduct:   |                     |
| Investment securities haircuts:                     |                     |
| Debt securities                                     | 14,000              |
| Other securities                                    | <u>71,932</u>       |
|   | <u>85,932</u>       |
| Net capital   | <u>\$ 1,039,462</u> |
| Aggregate indebtedness                              | <u>\$ 1,174,122</u> |
| Ratio of aggregate indebtedness to net capital      | <u>113%</u>         |

The following is the difference between audited computations of net capital pursuant to Rule 15c3-1 and the unaudited computations submitted by Allen & Company of Florida, Inc.

|   |                     |
|---|---------------------|
| Net capital per unaudited focus                                     | \$ 1,195,855        |
| Various audit adjustments   | (154,389)           |
| Changes in non-allowable assets resulting<br>from audit adjustments | <u>(2,004)</u>      |
| Net capital per audited focus                                       | <u>\$ 1,039,462</u> |



**ALLEN & COMPANY OF FLORIDA, INC.**

**SCHEDULE II  
COMPUTATION FOR DETERMINATION OF RESERVE  
REQUIREMENTS FOR BROKER-DEALERS PURSUANT TO RULE 15c3-3**

**DECEMBER 31, 2006**

---

Allen & Company of Florida, Inc. is not required to maintain a reserve bank account under paragraph (k)(2)(B) of Rule 15c3-3.

**ALLEN & COMPANY OF FLORIDA, INC.**

**SCHEDULE III  
INFORMATION RELATING TO THE POSSESSION  
OR CONTROL REQUIREMENTS UNDER RULE 15c3-3**

**DECEMBER 31, 2006**

---

Allen & Company of Florida, Inc. is not required to comply with the possession or control requirements under Rule 15c3-3.

**SUPPLEMENTAL AUDIT REPORT**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL ACCOUNTING CONTROL**

To the Stockholder of  
Allen & Company of Florida, Inc.

In planning and performing our audit of the financial statements and supplemental schedules of Allen & Company of Florida, Inc. (the Company), for the year ended December 31, 2006, we considered its internal control, including control activities for safeguarding securities, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

Also, as required by Rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), we have made a study of the practices and procedures followed by the Company including tests of such practices and procedures that we considered relevant to the objectives stated in Rule 17a-5(g) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under Rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of Rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, we did not review the practices and procedures followed by the Company in any of the following:

1. Making quarterly securities examinations, counts, verifications, and comparisons.
2. Recordation of differences required by Rule 17a-13.
3. Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining internal control and the practices and procedures referred to in the preceding paragraph. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls and of the practices and procedures referred to in the preceding paragraph and to assess whether those practices and procedures can be expected to achieve the SEC's above-mentioned objectives. Two of the objectives of internal control and the practices and procedures are to provide management with reasonable but not absolute assurance that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in conformity with generally accepted accounting principles. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraph.

To the Stockholder of  
Allen & Company of Florida, Inc.

Because of inherent limitations in internal control or the practices and procedures referred to above, error or fraud may occur and not be detected. Also, projection of any evaluation of them to future periods is subject to the risk that they may become inadequate because of changes in conditions or that the effectiveness of their design and operation may deteriorate.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control components does not reduce to a relatively low level the risk that error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving internal control, including control activities for safeguarding securities, that we consider to be material weaknesses as defined above.

We understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the SEC to be adequate for its purposes in accordance with the Securities Exchange Act of 1934 and related regulations, and that practices and procedures that do not accomplish such objectives in all material respects indicate a material inadequacy for such purposes. Based on this understanding and on our study, we believe that the Company's practices and procedures were adequate at December 31, 2006 to meet the SEC's objectives.

This report is intended solely for the information and use of the Board of Directors, management, the SEC, and other regulatory agencies that rely on Rule 17a-5(g) under the Securities Exchange Act of 1934 in their regulation of registered brokers and dealers, and is not intended to be and should not be used by anyone other than these specified parties.

*Carter, Belcourt + Atkinson, P.A.*

Lakeland, Florida  
February 14, 2007

END